GOVERNMENT OF IRELAND BILL (FINANCIAL EFFECT).

RETURN to an Order of the Honourable The House of Commons, dated 24 February 1893;—*for*,

RETURN "showing the Effect of the FINANCIAL PROPOSALS in the GOVERNMENT OF IRELAND BILL as regards *Ireland*, on the Basis of the ESTIMATED REVENUE and EXPENDITURE for 1892–93."

Treasury Chambers,
24 February 1893.

JOHN T. HIBBERT.

(*Sir John Hibbert.*)

Ordered, by The House of Commons, *to be Printed*,
24 *February* 1893.

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RETURN showing the Effect of the FINANCIAL PROPOSALS in the GOVERNMENT OF IRELAND BILL as regards *Ireland*, on the Basis of the ESTIMATED REVENUE and EXPENDITURE for 1892–93.

		£.
1. EXCISE contributed by Ireland (exclusive of Licences) - -		3,220,000
2. LOCAL TAXES:	£.	
a. Stamp Duties -	755,000	
b. Income Tax -	550,000	
c. Excise Licences -	190,000	
		1,495,000
3. POSTAL REVENUE - - -		740,000
4. CROWN LANDS - - -		65,000
5. MISCELLANEOUS REVENUE -		140,000
		£. 5,660,000

	£.
1. CIVIL GOVERNMENT CHARGES (exclusive of Constabulary, &c. Charge, and Salary of Lord Lieutenant, but inclusive of Local Charges met out of Local Taxation Revenue) - -	3,210,000
2. COLLECTION OF INLAND REVENUE - - - - -	160,000
3. POSTAL SERVICES - - -	790,006
4. CONTRIBUTION TO IMPERIAL CONSTABULARY, &c. - -	1,000,000
	5,160,000
SURPLUS - - -	500,000
	£. 5,660,000

EXPLANATORY NOTES.

I.—REVENUE.

1. The EXCISE receipts (inclusive of the proportion at present appropriated to Local Taxation purposes, but exclusive of the proceeds of licence duties) represent the amount of duties actually contributed by the inhabitants of Ireland. In the case of Spirits this amount is known with exactness by means of the "permit" system, under which the quantities transferred from one division of the United Kingdom to another are ascertained. The trade in Beer was specially investigated in 1890, and the results as to export from one country to another then ascertained have been proportionately applied to the estimated figures of 1892–93.

2. As regards the LOCAL TAXES, the receipts from Stamp Duties (which consist of the whole of the Irish Probate Duty, the Estate Duty, the Legacy and Succession Duties, and General Stamps), and Excise Licences represent the amount collected in Ireland; but a slight addition is made to the Income Tax actually collected in Ireland, in order that Ireland may be credited with the amount by which the Income Tax paid on British securities, which are held by residents in Ireland, exceeds that paid on Irish securities, which are held by residents in Great Britain. The principle of adjustment is explained in the Financial Relations (England, Scotland, and Ireland) Return of 1891, No. 329.

3. The POSTAL REVENUE represents the total receipts collected by the Post Office in Ireland.

4. The revenue under the head of CROWN LANDS represents (1), the amount annually collected in Ireland by the Commissioners of Woods; and (2), an annual allowance for interest on the investment of sums realised by sales of quit-rents in Ireland.

5. The MISCELLANEOUS REVENUE is made up of the following items, viz.:

	£.	£.
FEE STAMPS:		
Supreme Court and other Legal Departments - - - -	60,000	
Land Commission - - - - - - - - - -	2,500	
County Courts - - - - - - - - - -	27,000	
Companies Registration - - - - - - - - -	1,100	
Public Record Office - - - - - - - - -	900	
		91,500
LOCAL LOANS FUND:		
Expenses incurred by Irish Lending Departments in administering Local Loans, recovered from, - - - - - - - - - - -		33,000
SUNDRY CIVIL RECEIPTS - - - - - - - - - - - -		10,500
SURVEY REPAYMENTS - - - - - - - - - - - -		4,500
TOTAL - - -		£. 139,500
(In round figures)		£. 140,000

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II.—EXPENDITURE.

1.—The following Statement shows how the Estimated Expenditure under the Head of CIVIL GOVERNMENT CHARGES in 1892–93 is calculatsd:

(1.)—MET OUT OF EXCHEQUER REVENUE:

Consolidated Fund Services:	£.
Annuities and Pensions (Judicial Pensions and Compensations)	17,000
Salaries and Allowances (Queen's Colleges and small items) -	22,800
Courts of Justice (Salaries, *ex* the two Exchequer Judges) -	109,500
Miscellaneous ("Exchequer Contribution," Land Act, 1891) -	40,000
TOTAL CONSOLIDATED FUND SERVICES - - -	£. 189,300

Civil Services charged on Votes:		£.	£.
Class I.	Surveys - - - - - -	46,000	
	Rates - - - - - -	33,000	
	Public Works and Buildings (exclusion of the charge for Army, Navy, and Customs Buildings) -	180,000	
	Railways - - - - -	141,000	
			400,000
Class II.	Pay Office in Dublin - - -	4,000	
	Factory Inspection (Home Office) and Friendly Societies Registration - - - - - -	2,000	
	Stationery and Printing - -	37,000	
	Lord Lieutenant's Household -	4,750	
	Chief Secretary, &c. - - -	40,000	
	Charitable Donations Office - -	1,700	
	Local Government Board - -	133,550	
	Public Record Office - - -	5,500	
	Public Works Office - - -	33,500	
	Registrar General - - - -	20,000	
	Valuation Office - - - -	12,000	
			294,000
Class III.	Law Charges - - - -	67,500	
	Supreme Court of Judicature -	114,700	
	Land Commission - - - -	73,500	
	County Court Officers - - -	115,200	
	Dublin Police - - - -	99,000	
	Constabulary - - - -	1,362,500	
	Prisons - - - - -	126,300	
	Reformatories, &c. - - -	109,000	
	Dundrum Asylum - - - -	6,500	
			2,074,200
Class IV.	Science and Art Department, &c. -	47,000	
	Royal Irish Academy, &c. - -	2,400	
	Education (Ordinary) - - -	840,000	
	Education, New Grant - - -	210,000	
	Endowed Schools Commissioners -	1,000	
	National Gallery - - - -	2,500	
	Queen's Colleges - - - -	5,000	
			1,107,900
Class VI.	Superannuations - - - -	75,000	
	Pauper Lunatics - - - -	117,200	
	Hospitals and Charities - - -	18,200	
			210,400
Class VII.	Temporary Commissions - -	10,000	
	Miscellaneous Expenses - -	2,000	
	Pleuro-Pneumonia - - -	60,000	
	Relief of Distress - - - -	4,000	
			76,000
TOTAL CIVIL SERVICES CHARGED ON VOTES - - -			£. 4,162,500

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(2.)—MET OUT OF LOCAL TAXATION REVENUE:	£.
9 per cent. of additional Customs Duty on Spirits (211,000 *l.*) -	19,000
9 ,, ,, ,, Excise Duty on Spirits (775,000 *l.*) -	70,000
9 ,, ,, ,, ,, ,, on Beer (390,000 *l.*) - -	35,000
9 ,, ,, Half the Probate Duty (2,600,000 *l.*) - - - -	234,000
TOTAL - - - £.	358,000

SUMMARY OF CIVIL GOVERNMENT CHARGES:	£.
Services charged on Consolidated Fund - - - - -	189,300
Services charged on Votes - - - - - - -	4,162,500
Services met out of Local Taxation Revenue - - -	358,000
	£. 4,709,800
Less,—Cost of Irish Constabulary and Dublin Metropolitan Police, after adding the charges incurred on account of those services which are included under other Votes	1,500,000
Total Civil Government Charges - - - - -	3,209,800
(In round figures) £.	3,210,000

2. The expenditure under the head of COLLECTION OF INLAND REVENUE consists of the estimated expenses incurred in Ireland by the Board of Inland Revenue in collecting the Excise Duties, Stamp Duties, and Income Tax.

3. The expenditure under the head of POSTAL SERVICES is calculated as follows:—

		£.
1. Expenditure incurred in Ireland by the Postmaster General - - - -		717,000
2. Half the amount of subsidies for conveyance of Irish Correspondence between Great Britain and Ireland - - - - - - - -		40,000
3. Ireland's estimated share of the Imperial Packet Service - - - - -		30,000
4. Ireland's estimated share of the Debt created for the purchase of Telegraphs—	£.	
a. Interest - - - - - - - - - - - -	15,000	
b. Sinking Fund - - - - - - - - - - -	3,000	
		18,000
		805,000
Less,—Repayment to Ireland for carriage of American Mails on Irish Railways		15,000
TOTAL - - - £.		790,000

4. The cost of the IRISH CONSTABULARY AND DUBLIN METROPOLITAN POLICE is taken at 1,500,000 *l.* Accordingly, under the proposal whereby Ireland would contribute two-thirds of that cost, her contribution to this expenditure would be 1,000,000 *l.*

It will observed that, in the foregoing Statement of the cost of Irish Civil Services charged on Votes, the estimated expenditure under the head of Dublin Metropolitan Police is - - - - - - - - - - - - - - - -	£. 99,000
and under the head of Constabulary is - - - - - - - - - -	1,362,500
TOTAL - - - £.	1,461,500

The difference between that sum and 1,500,000 *l.* is due to there having been taken into account charges for these Services on other Votes, such as those for buildings and stationery, &c., on the principle of the Statement appended by the Comptroller and Auditor General to the Appropriation Accounts, which shows the total net cost of each Service.

In confirmation of the round sum of 1,500,000 *l.*, it may be noted that the Exchequer Issues under the Votes for these Services in 1891–92 were,—

	£.
Dublin Metropolitan Police - - - - - - - - - - -	92,640
Constabulary of Ireland - - - - - - - - - - - -	1,373,740
TOTAL - - - £.	1,466,380

and that, according to the Statement appended by the Comptroller and Auditor General to the Appropriation Accounts for 1891–92, the net cost of these Services was,—

	£.
Dublin Metropolitan Police - - - - - - - - - - -	103,447
Constabulary of Ireland - - - - - - - - - - - -	1,397,590
TOTAL - - - £.	1,501,037

Treasury Chambers,
24 February 1893.

E. W. HAMILTON.

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